

AGENCY			
CYCLE		SYSTEM	
PREPARED BY			

6.2.4.3.10	Payroll	Effective Date:	July 1, 1991		
		YES	NO	N/A	
6.2.4.3.10.a	Are responsibilities for supervision and time keeping, personnel, payroll processing, disbursements, and general ledger functions assigned to provide division of duties?				
6.2.4.3.10.b	Are payroll warrants distributed by a person other than the employee's immediate supervisor?				
6.2.4.3.10.c	Are Forms W-2 distributed by personnel other than employees connected with preparation of payroll?				
6.2.4.3.10.d	Are detailed records of hours worked maintained and approved, when appropriate?				
6.2.4.3.10.e	Are completed payroll charges reviewed before disbursements are made?				
6.2.4.3.10.f	Are payroll charges, including fringe benefits, recorded and distributed accurately and promptly?				
6.2.4.3.10.g	Are there written procedures for approving, recording, and controlling sick leave, vacations, holidays, overtime, compensatory time, and stand-by time?				
6.2.4.3.10.h	Are procedures established to ensure that all attendance reports and payroll reports are verified by supervisory personnel?				
6.2.4.3.10.i	Are confidential payroll records and reports adequately safeguarded?				